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9 June 2004

#### **DEAR PRINCIPAL FINANCE OFFICER**

#### INTERNAL AUDIT: TRAINING AND DEVELOPMENT HANDBOOK

## **Purpose**

- 1. The purpose of this letter is to introduce the revised HM Treasury Internal Audit Training and Development Handbook. The handbook brings together in one easy to use resource all the key information that internal auditors in Government require in respect of professional training for the Government Internal Audit Certificate (GIAC) and continuing professional development (CPD).
- 2. The handbook supplements the guidance contained in the Staffing, Training and Development Standard (Standard 5) of the Government Internal Audit Standards issued under cover of DAO (DFP) 3/02.
- 3. A significant factor has been the expansion of the qualifications that are now recognised as meeting the academic requirements of GIAC and includes all the main accountancy qualifications. The full list can be found at Annex 3, page 22 of the handbook.

#### **Action**

4. I would ask you to bring this letter to the attention of the relevant staff in your Internal Audit and Personnel units and to your sponsored bodies.

### **Enquires**

5. Any enquires about this letter should be addressed to Dennis Moore, Fraud and Internal Audit Policy, (028) 91277633 (network 69033), E-mail: <a href="mailto:dennis.moore@dfpni.gov.uk">dennis.moore@dfpni.gov.uk</a>.

Yours sincerely

DEREK LYNN

**Deputy Treasury Officer of Accounts** 

The handbook 'HM Treasury Internal Audit Training and Development' can be found on the AASD Website under Chapter/Section: 09/06/04 attachment